



Bentley Pharmaceuticals, Inc.
4890 West Kennedy Boulevard, Suite 400
Tampa, Florida
Tel. 813.281.0961
Fax. 813.282.8941

C.I.F. A78964038
LABORATORIOS BELMAC, S.A.

Montearagón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2000/004

INVOICE DATE: 30th April 2000

IZADO

9.082

30.04.00

Description	Currency	Total Amount
Management Fees Agreement	Pesetas	16.000.000
<i>Invoice Amount</i>		<i>16.000.000</i>

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

6791100001	16.000.000	D
4070010701	16.000.000	H



Bentley Pharmaceuticals, Inc.
4890 West Kennedy Boulevard, Suite 400
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Tel. 813.281.0961
Fax. 813.282.8941

C.I.F. A78964038
LABORATORIOS BELMAC, S.A.

Montearagón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2000/005

INVOICE DATE: 31st May 2000

CONTABILIZADO
NUMERO: 11.924
FECHA: 31.05.00 *R*

Description	Currency	Total Amount
Management Fees Agreement	Pesetas	16.000.000
<i>Invoice Amount</i>		<i>16.000.000</i>

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

625.000.000	16.000.000	2
402.000.000	16.000.000	4



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LABORATORIOS BELMAC, S.A.

Montearagón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2000/006

INVOICE DATE: 30th June 2000

ABILIZADO

NUMERO: 14.768

11.06.00 30.06.00

Description	Currency	Total Amount
Management Fees Agreement	Pescetas	16.000.000
Invoice Amount		16.000.000

BENTLEY PHARMACEUTICALS, INC.
PHONE 001 603 964 8006
FAX 001 603 964 6889

629.1100001	16.000.000	D
4020010701	16.000.000	P

BEL080396
HIGHLY CONFIDENTIAL



Bentley Pharmaceuticals, Inc.
4890 West Kennedy Boulevard, Suite 400
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Tel. 813.281.0961
Fax. 813.282.8941

C.I.F. A78964038
LABORATORIOS BELMAC, S.A.

Montecaragón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2000/007

INVOICE DATE: 31st July 2000

ESTABILIZADO
NUMERO: 17.272
FECHA: 31.07.00

Description	Currency	Total Amount
Management Fees Agreement	Pesetas	16.000.000
Invoice Amount		16.000.000

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

CUENTA	IMPORTE	DIV
6291160001	16.000.000	0
4026010201	16.000.000	4

BEL080397
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Bentley Pharmaceuticals, Inc.
4890 West Kennedy Boulevard, Suite 400
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Tel. 813.281.0961
Fax. 813.282.8941

C.I.F. A78964038
LABORATORIOS BELMAC, S.A.

Monteauragón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2000/008

INVOICE DATE: 31st August 2000

CONTABILIZADA
NUMERO: 18.866
FEC... 31.08.00

Description	Currency	Total Amount
Management Fees Agreement	Pesetas	4.000.000
Invoice Amount		4.000.000

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

629 4000000	4.000.000	0
4620010701	4.000.000	4

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C.I.F. A78964038
LABORATORIOS BELMAC, S.A.

Montearagón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2000/009

INVOICE DATE: 30th September 2000

CONTAI

NUMP

FECL

21.964

30.9.00

[Handwritten signature]

Description	Currency	Total Amount
Management Fees Agreement	Pesetas	16.000.000
Invoice Amount		16.000.000

BENTLEY PHARMACEUTICALS, INC.
PHONE 001 603 964 8006
FAX 001 603 964 6889

DATE	AMOUNT	D/H
6/25/2000	16.000.000	D
4/27/2001	16.000.000	H

Montearagón, 9
28033 Madrid
Madrid (Spain)

CONFIDENTIAL

REC'D
31.10.60

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

CUENTA	FECHA	MON
6291100001	16.000.000	0
4030010701	16.000.000	4

BEL080400
HIGHLY CONFIDENTIAL

**Montearagón, 9
28033 Madrid
Madrid (Spain)**

INVOICE N° 2000/011**INVOICE DATE: 30th November 2000**

ALZADO

28.000

30.11.00

Description	Currency	Total Amount
Management Fees Agreement	Pescas	16,000,000
Invoice Amount		16,000,000

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

CUENTA	MONTOS	Nº
629110000	16.000.000	D
4070010701	16.000.000	F
TOTAL	32.000.000	DA

BEL080401

HIGHLY CONFIDENTIAL

A190

**Montearagón, 9
28033 Madrid
Madrid (Spain)**

CONFIDENTIAL

NUMERO: 30.429
REC: 30.12.00

CUENTA	DEBITO	CREDITO
629110000	16.000.000	0
407001020	16.000.000	16
TOTAL		

BEL080402
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C.I.F. A78964038
LABORATORIOS BELMAC, S.A.

Montearagón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2001/001

INVOICE DATE: 31st January 2001

RECEBIDO
NUMERO: 3662
FECHA: 30.01.01

Description	Currency	Total Amount
Management Fees Agreement	Pesetas	16.000.000
Invoice Amount		16.000.000

CUENTA	IMPORTE	D/H
629 11 00001	16.000.000	D
40 20010201	16.000.000	H
ASIENTO	FECHA	FIRMA

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

BEL080403
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C.I.F. A78964038
LABORATORIOS BELMAC, S.A.

Montearagón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2001/002

INVOICE DATE: 28th February 2001

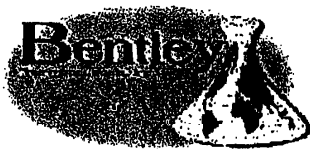
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6229
28.02.01

Description	Currency	Total Amount
Management Fees Agreement	Pesetas	16.000.000
<i>Invoice Amount</i>		<i>16.000.000</i>

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

CUENTA	IMPORTE	FECHA
629 11 0000	16.000.000	0
402 00 0201	16.000.000	17
ASIENTO	FECHA	FIRMA

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C.I.F. A78964038
LABORATORIOS BELMAC, S.A.

Montearagón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2001/003

INVOICE DATE: 31st March 2001

RECEBIDO
NUMERO: 9391
FECHA: 3003 01

Description	Currency	Total Amount
Management Fees Agreement	Pesetas	16.000.000
Invoice Amount		16.000.000

CUENTA	IMPORTE	D/H
6291100001	16.000.000	D
4020010201	16.000.000	H
ASIENTO	FECHA	FIRMA

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

BEL080405
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C.I.F. A78964038
LABORATORIOS BELMAC, S.A.

Montearagón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2001/004

INVOICE DATE: 30th April 2001

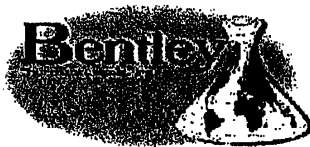
RECEIVED
INVOICE: 12291
FEBRUARY 30 2001

Description	Currency	Total Amount
Management Fees Agreement	Pesetas	16.000.000
<i>Invoice Amount</i>		<i>16.000.000</i>

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

CUENTA	IMPORTE	U.T.
629.000.000	16.000.000	0
402.000.000	16.000.000	17
ASIENTO	FECHA	FIRMA

BEL080406
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Bentley Pharmaceuticals, Inc.
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C.I.F. A78964038
LABORATORIOS BELMAC, S.A.

Montecaragón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2001/005

INVOICE DATE: 31st May 2001

NUMERO: 15478
FECHA: 30.05.01

Description	Currency	Total Amount
Management Fees Agreement	Pesetas	16.000.000
<i>Invoice Amount</i>		<i>16.000.000</i>

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

CLAVE	MONEDA	D/H
6290110001	16.000.000	D
4020010201	16.000.000	H
ASIENTO	FECHA	FIRMA

BEL080407
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LABORATORIOS BELMAC, S.A.

Montearagón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2001/006

INVOICE DATE: 30th June 2001

18.497
30601

Description	Currency	Total Amount
Management Fees Agreement	Pesetas	16.000.000
Invoice Amount		16.000.000

BENTLEY PHARMACEUTICALS, INC.
PHONE 001 603 964 8006
FAX 001 603 964 6889

ASIENTO	FECHA	FIRMA
629 allan	16.000.000	D
40200120	16.000.000	17

BEL080408
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LABORATORIOS BELMAC, S.A.

Montearagón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2001/007

INVOICE DATE: 31st July 2001

RECEIVED
21.393
31.07.01

Description	Currency	Total Amount
Management Fees Agreement	Pescetas	16.000.000
Invoice Amount		16.000.000

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

CUENTA	IMPORTE	DIF.
6291110001	16.000.000	D
4020010701	16.000.000	H
ASIENTO	FECHA	FIRMA

BEL080409
HIGHLY CONFIDENTIAL



Bentley Pharmaceuticals, Inc.
4890 West Kennedy Boulevard, Suite 400
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Tel. 813.281.0961
Fax. 813.282.8941

C.I.F. A78964038
LABORATORIOS BELMAC, S.A.

Montearagón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2001/008

INVOICE DATE: 31st August 2001

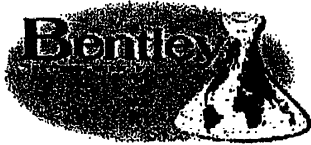
23.244
31.08.01

Description	Currency	Total Amount
Management Fees Agreement	Pesetas	4.000.000
Invoice Amount		4.000.000

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

6290160001	4.000.000	0
40200160201	4.000.000	1
ASIENTO	FECHA	FIRMA

BEL080410
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4890 West Kennedy Boulevard, Suite 400
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C.I.F. A78964038
LABORATORIOS BELMAC, S.A.

Montearagón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2001/009

INVOICE DATE: 30th September 2001

26.459
3009.01

Description	Currency	Total Amount
Management Fees Agreement	Pesetas	40.000.000
<i>Invoice Amount</i>		<i>40.000.000</i>

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

62901100001	40.000.000	D
4020010201	40.000.000	H
ASIENTO	FECHA	FIRMA

BEL080411
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Bentley Pharmaceuticals, Inc.
4890 West Kennedy Boulevard, Suite 400
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Tel. 813.281.0961
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C.I.F. A78964038
LABORATORIOS BELMAC, S.A.

Montearagón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2001/010

INVOICE DATE: 31st October 2001

30-082
31.10.01

Description	Currency	Total Amount
Management Fees Agreement	Pesetas	20.000.000
Invoice Amount		20.000.000

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

6290110000	20.000.000	0
402010701	20.000.000	4
ASIENTO	FECHA	FIRMA

BEL080412
HIGHLY CONFIDENTIAL



Bentley Pharmaceuticals, Inc.
4890 West Kennedy Boulevard, Suite 400
Tampa, Florida
Tel. 813.281.8961
Fax. 813.282.8941

C.I.F. A78964038
LABORATORIOS BELMAC, S.A.

Montearagón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2001/011

INVOICE DATE: 30th November 2001

Handwritten notes and signature:
Recibido: 32.777
30.11.01
[Signature]

Description	Currency	Total Amount
Management Fees Agreement	Pesetas	20.000.000
Invoice Amount		20.000.000

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

IMPORTO		D/H
62901/00001	20.000.000	D
4020010201	20.000.000	H
ASIENTO	FECHA	FIRMA

BEL080413
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C.I.F. A78964038
LABORATORIOS BELMAC, S.A.

Montearagón, 9
28033 Madrid
Madrid (Spain)

INVOICE N° 2001/012

INVOICE DATE: 31ST December 2001

35.315
31.12.01



Description	Currency	Total Amount
Management Fees Agreement	Pesetas	20.000.000
Invoice Amount		20.000.000

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

629 011 0001	20 000 000	D
402 001 0201	20 000 000	H
ASIENTO	FECHA	FIRMA

BEL080414
HIGHLY CONFIDENTIAL



Bentley Pharmaceuticals, Inc.
 65 Lafayette Road
 North Hampton NH03862, USA
 Tel. 603 9648006
 Fax 603 9646889

C.I.F. A78964038
 LABORATORIOS BELMAC, S.A.
 Telde, 4 Planta baja
 Poligono Empresarial "La Marina"
 28700 San Sebastian de los Reyes
 Madrid (Spain)

INVOICE N° 2002/002

INVOICE DATE: 31 DECEMBER 2002

Description	Currency	Total Amount
Agreement 01 January 2002 Agreement on Technology Transfer and Know How Assignment 2002	EUR	500.000 EUR
Invoice Amount		500.000 EUR

BENTLEY PHARMACEUTICALS, INC.
 PHONE 001 603 964 8006
 FAX 001 603 964 6889

CONTABILIZADO

NUMERO: 32 / 05128

31.12.02



Bentley Pharmaceuticals, Inc.
65 Lafayette Road
North Hampton NH03862, USA
Tel. 603 9648006
Fax 603 9646889

C.I.F. A78964038
LABORATORIOS BELMAC, S.A.
Telde, 4 Planta baja
Poligono Empresarial "La Marina"
28700 San Sebastian de los Reyes
Madrid (Spain)

INVOICE Nº 2002/003

INVOICE DATE: 31 DECEMBER 2002

Description	Currency	Total Amount
CPE-215	EUR	522.429,04 EUR
<i>Invoice Amount</i>		<i>522.429,04 EUR</i>

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

CONTABILIZADO
NUMERO: 32 / 05129
311202

BEL080416
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65 Lafayette Road
North Hampton NH03862, USA
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Fax 603 9646889

C.I.F. A78964038
LABORATORIOS BELMAC, S.A.
Telde, 4 Planta baja
Poligono Empresarial "La Marina"
28700 San Sebastian de los Reyes
Madrid (Spain)

INVOICE Nº 2002/001

INVOICE DATE: 31 DECEMBER 2002

Description	Currency	Total Amount
Agreement 01 January 2002 Agreement on Renting Services of Counsel and Effective Management 2002	EUR	420.000 EUR
Invoice Amount		420.000 EUR

BENTLEY PHARMACEUTICALS, INC.
PHONE 00 1 603 964 8006
FAX 00 1 603 964 6889

CONTABILIZADO

NUMERO: 32/5127

31.12.02